1999 TABLE OF CASES
VOLUME 116

[Boldface references are to pages in the Banking Law Journal]

Advance Business Systems & Supply Co. v. SCM Corp., 44 415 F.2d 55, 66 (4th Cir. 1969), cert. denied, 90 S.Ct. 928 (1970), **831**

AEG Acquisition Corp., In re, 127 B.R. 34, 14 UCC Rep. 2d 876 (Bankr. C.D. Cal. 1991), **27**

Ahmanson Foundation v. United States, 674 F.2d 761, 81-2 USTC Par 13,438 (9th Cir. 1981), **206**

Ahrendt v. Granite Bank, 740 A.2d 1058 (Sup.Ct. N.H. 1999), **808**

Alliance Bond Fund, Inc. v. Grupo Mexicana DeSarollo S.A., 143 F.3d 689 (2d Cir. 1998), **148**

Ameribank, N.A. v. Quattlebaum, 505 S.E.2d 476 (Ga. 1998), **292**

American Metal Finishers, Inc. v. Palleschi, 391 N.Y.S.2d 170 (2d Dep't 1977), **86**

American Trust Company v. Smyth, 247 F.2d 149 (1957), **526**

AmeriFirst Properties, Inc. v. Federal Deposit Insurance Corp., 880 F.2d 821 (5th Cir. 1989), **831**

APDA v. First Nat. Bank of Northfield, 584 N.W.2d 437 (Minn.App. 1998), **289**

Arab Monetary Fund v. Hashim, 2 ALL E.R. 911 (1992), **146**

Arkwright Mut. Ins. v. State Street Bank, 703 N.E.2d 217 (Mass. 1998), **418**

Ashgar v. State, 698 N.E.2d 879 (Ind.App. 1998), **186**

Atlas Technologies, Inc., In re, 78 B.R. 394, 397 (E.D.N.Y. 1987), **635**

Autin v. Commissioner, 109 F. 3d 231, 233, 97-1 USTC Par. 60,265 (5th Cir. 1997), **814**

Avalon Software Inc., In re, 209 B.R. 517 (Bankr. D. Ariz. 1997), **27**

Aycock Pontiac, Inc. v. Aycock, 983 S.W.2d 915 (Ark. 1998), **646**

Ballard v. Equifax Check Services, Inc. 27 F.Supp.2d 1201 (E.D. Cal. 1998), **485**

Bammer, In re, 131 F. 3d 788 (9th Cir. 1997), **774**

Banca Commerciale Italiana, New York Branch v. Northern Trust International Banking Corp., 160 F.3d 90 (2nd Cir. 1998), **476**

Banca Del Sempion v. Provident Bank of Maryland, 160 F.3d 992 (4th Cir. 1998), **487**

Bankers Trust Co. v. Shapira, 1 W.L.R. 1274 (1980), 3 ALL A.R. 353 (1980), **146**

Bank of Crockett v. Cullipher, 752 S.W.2d 84 (Tenn. Ct. App. 1988), 11

1999 TABLE OF CASES
VOLUME 116

[Boldface references are to pages in the Banking Law Journal]

Advance Business Systems & Supply Co. v. SCM Corp., 44 415 F.2d 55, 66 (4th Cir. 1969), cert. denied, 90 S.Ct. 928 (1970), **831**

AEG Acquisition Corp., In re, 127 B.R. 34, 14 UCC Rep. 2d 876 (Bankr. C.D. Cal. 1991), **27**

Ahmanson Foundation v. United States, 674 F.2d 761, 81-2 USTC Par 13,438 (9th Cir. 1981), **206**

Ahrendt v. Granite Bank, 740 A.2d 1058 (Sup.Ct. N.H. 1999), **808**

Alliance Bond Fund, Inc. v. Grupo Mexicana DeSarollo S.A., 143 F.3d 689 (2d Cir. 1998), **148**

Ameribank, N.A. v. Quattlebaum, 505 S.E.2d 476 (Ga. 1998), **292**

American Metal Finishers, Inc. v. Palleschi, 391 N.Y.S.2d 170 (2d Dep't 1977), **86**

American Trust Company v. Smyth, 247 F.2d 149 (1957), **526**

AmeriFirst Properties, Inc. v. Federal Deposit Insurance Corp., 880 F.2d 821 (5th Cir. 1989), **831**

APDA v. First Nat. Bank of Northfield, 584 N.W.2d 437 (Minn.App. 1998), **289**

Arab Monetary Fund v. Hashim, 2 ALL E.R. 911 (1992), **146**

Arkwright Mut. Ins. v. State Street Bank, 703 N.E.2d 217 (Mass. 1998), **418**

Ashgar v. State, 698 N.E.2d 879 (Ind.App. 1998), **186**

Atlas Technologies, Inc., In re, 78 B.R. 394, 397 (E.D.N.Y. 1987), **635**

Autin v. Commissioner, 109 F. 3d 231, 233, 97-1 USTC Par. 60,265 (5th Cir. 1997), **814**

Avalon Software Inc., In re, 209 B.R. 517 (Bankr. D. Ariz. 1997), **27**

Aycock Pontiac, Inc. v. Aycock, 983 S.W.2d 915 (Ark. 1998), **646**

Ballard v. Equifax Check Services, Inc. 27 F.Supp.2d 1201 (E.D. Cal. 1998), **485**

Bammer, In re, 131 F. 3d 788 (9th Cir. 1997), **774**

Banca Commerciale Italiana, New York Branch v. Northern Trust International Banking Corp., 160 F.3d 90 (2nd Cir. 1998), **476**

Banca Del Sempion v. Provident Bank of Maryland, 160 F.3d 992 (4th Cir. 1998), **487**

Bankers Trust Co. v. Shapira, 1 W.L.R. 1274 (1980), 3 ALL A.R. 353 (1980), **146**

Bank of Crockett v. Cullipher, 752 S.W.2d 84 (Tenn. Ct. App. 1988), 11

Bank of Panhandle v. Hill, 965 P.2d 413 (Okla.Civ.App.Div. 3 1998), **195**
Bank of Prattville v. Colonial Bank, 718 So.2d 17 (Ala.1998), **187**
Bank of Tokyo-Mitsubishi, LTD v. Kvaerner, A.S., 671 N.Y.S.2d 905 (1998), **92**
Bank One v. Mazaika, 680 A.2d 845 (Pa. 1996), **8**
Barnett Bank v. Nelson, 517 U.S. 25 (1996), **693**
Barnsley v. Empire Mortg. Ltd. Partn. V, 720 A.2d 63 (N.H. 1998), **301**
BCGS, L.L.C. v. Jaster, 700 N.E.2d 1075 (lll.App. 2 Dist. 1998), **424**
Been, In re, 153 F.3d 1034 (9th Cir., 1998), **185**
Beffa v. Bank of West, 152 F.3d 1174 (9th Cir. 1998), **197**
Begelfer v. Najarian, 409 N.E.2d 167 (Mass. 1980), **10**
Bellamy v. FDIC, 512 S.E.2d 671 (Ga.App. 1999), **667**
Benion v. Bank One, 1998 WL 255369 (7th Cir. 1998), **96**
Bennett Funding Group, Inc., In re, 203 B.R. 30, 37 (Bankr. N.D.N.Y. 1996), **637**
Berger v. United States, 487 F. Supp. 49, 51-52 (W.D. Pa 1980), **755**
Bieley, In re, 673 N.Y.S.2d 38 (N.Y. 1998), **110**
Bill Greever Corp. v. Tazewell Nat. Bank, 504 S.E.2d 854 (Va. 1998), **295**
Bishop v. Pierce, 726 So.2d 663 (Ala.Civ.App. 1998), **579**
Blackfeet National Bank v. Nelson. 171 F.3d 1237 (11th Cir. 1999), **747**
Blake v. Commissioner, 697 F.2d 473, 474-475 (2d Cir.. 1982), **754**
Boland v. Mundaca Inv. Corp., 978 S.W.2d 146 (Tex.App.—Austin 1998), **408**
Bolduc v. Beal Bank, SSB, 167 F.3d 667 (1st Cir. 1999), 105, **566**
Borg-Warner Acceptance Corp. v. Bank of Marin, 36 Cal.App.3d 286, 288 (1973), **636**
Brancheau v. Residential Mortgage and Mercantile Bank of St. Louis, Civ. No. 97-53, 1998 WL 633953 (D.Minn., Sept. 4, 1998), **47**
Brane v. Roth, 1590 N.E.2d 587 (Ind. App. 1 Dis. 1992), **841**
Brigham v. United States 98-2 USTC Par. 50,871 (1st Cir. 1998), **204**
Brooks v. Southern Nat. Corp., 505 S.E.2d 306 (N.C.App. 1998), **288**
Brown, In re, 211 B.R. 183 (Bankr. E.D. Pa.), reversed, 1997 WL 786994 (E.D. Pa. 1997), **619**
Brown & Williamson, Limited v. The United States, U.S. Court of Claims, No. 39-81T, 8/25/82, **526**
Brunswick Apartments of Trumbull County, LTD, In re, 169 F.3d 333 (6th Cir. 1999), **750**
Buckley v. Commonwealth Mortg. Assur, 725 So.2d 1146 (Fla.App. 2 Dist. 1998), **498**
Budco Ent. v. Panny, 708 N.E.2d 296 (Ohio App. 3 Dist. 1998), **654**
Bull v. United States, 295 U.S.247 (1935), **817**
Burke v. Fleet National Bank, 742 A.2d 293 (Sup.Ct. CT, 1999), **805**
Caldwell v. Walraven, 490 S.E.2d 384 (Ga. 1997), **586**

Canadian Javelin Ltd. v. Sparling, et al, 59 C.P.R.2d 146 (1978), **147**
Carlyle Towers Cond. Assoc., Inc. v. F.D.I.C., 170 F.3d 301 (2nd Cir. 1999), **749**
Carrere , In re, 64 B.R. 156 (Bankr. C.D. Cal. 1986), **609**
S&N Equipment Co. v. Casa Grande Cotton Fin., 97 F.3d 337, 346 n.18 (9th Cir. 1996)Case Credit Corp. v. Portales Nat. Bank, 966 P.2d 1172 (N.M. 1998), 287, **827**
Centerbank v. D'Assaro, 600 N.Y.S.2d 1015 (N.Y. Sup. Ct. 1993), **11**
Central Buffalo Project Corp. v. F.D.I.C., 29 F.Supp.2d 164 (W.D.N.Y. 1998), **581**
Central Mortgage Holdings, Ltd. v. Mannix, 18 F.Supp. 162 (D.Conn. 1998), **196**
Chandler and Wagner v. Washtenaw Mortgage Co., No. 94-A-1418-N, slip op. (M.D. Ala, July 29, 1998), **45**
Churchill v. Allessio, 719 A.2d 913 (Conn. Ct. App. 1998), **647**
Citicorp Mortgage v. Morrisville Hampton Village Realty, LP, 662 A.2d 1120 (Pa. Super 1995), **21**
City of Milwaukee V. Illinois, 451 U.S. 304 (1981), **236**
City of New York v. F.D.I.C., 40 F.Supp.2d 153 (S.D.N.Y. 1999), **746**
City of Wellston v. Jackson, 965 S.W.2d 867 (Mo. Ct. Appls. E.D., 1998), 89
Clarke v. Rowe, 701 N.E.2d 624 (Mass. 1998), **300**
Clymer v. Summit Bancorp., 726 A.2d 983 (N.J. Super.Ch. 1998), **656**
Commerce Bank & Trust Co. v. Hayeck, 709 N.E.2d 1122 (Appls.Ct. Mass. 1999), **798**
Commercial Nat. Bank v. Batchelor, 980 S.W.2d 750 (Tex.App.—Corpus Christi 1998), **420**
Commissioner v. Allen, 108 F.2d 961 (3d Cir.. 1939), **755**
Commissioner v. Gooch Milling and Elevator Co. 320 U.S. 418 (1943), **817**
Commissioner v. National Alfalfa Dehydrating and Milling Co., 417 U.S. 134, 148 (1974), **430**
Community Bank, FSB v. Stevens Financial Corp., 966 F.Supp. 775 (N.D.Ind. 1997), **469**
Consolidated Properties, In re, 152 B.R. at 458, **13**
Costner v. Blount Nat'l Bank, 578 F.2d 1192, 1194 (6th Cir. 1978), **831**
Courtland Estates, In re, 144 B.R. at 9, **13**
Crestar Bank v. United States. 99-1 USTC Par. 50,545 (E.D. Va. 1999), 592, **672**
Cretanor Maritime Co., Ltd. v. Irish Marine Management, Ltd., 1 W.L.R. 966 (1978), **147**
Crummey v. Commissioner, 397 F.2d 83, 68-2 USTC Par. 12, 541 (9th Cir. 1968), **508**
Culpepper v. Inland Mortgage, 132 F.3d 692 (11th Cir. 1998), reh'g and suggestion for reh'g en banc denied 144 F.3d 717 (11th Cir. 1998), **44**
Cusack v. Bank United of Texas FSB, 159 F.3d 1040 (7th Cir. 1998), **499**

Dalton & Marberry, P.C. v. NationsBank, 982 S.W.2d 231 (Mo.banc 1998), **494**
Deitrick v. Greaney, 309 U.S. 190 (1940), **221**
Demas v. National Westminster Bank, 712 A.2d 693 (Superior Ct. N.J. 1998), **95**
Deutsch v. Commissioner 74 T.C.M. 935 (1997), **205**
Deville Court Apartments, L.P., v. Federal Home Loan Mortgage Corporation, 39 F.Supp.2d 428 (D.Delaware 1999), **792**
Dibidale of Louisiana, Inc. v. American Bank & Trust Co., , 916 F.2d 300, 306 (5th Cir. 1990), modified, 941 F.2d 308 (5th Cir. 1991), **825**
DiVall Insured Income Fund Ltd. Partnership v. Boatmen's Nat'l Bank, 69 F.3d 1398, 1402-03 (8th Cir. 1995), **243**
Dixon v. Brooks, 604 S.W.2d 330 (Tex App. 1980), **11**
Docteroff, In re, 133 F. 3d 210 (3rd Cir. 1997), **774**
D'Oench, Duhme & Co. v. FDIC, 315 U.S. 447 (1942), **219, 571, 655, 805**
Dominion Sav. Bank, FSB v. Costello, 512 S.E.2d 564 (Va. 1999), **661**
Dover Estates v. Fiber Form Products, 220 Cal. App. 3d 1494 (1990), **163**
Driver v. United States, 76-2 USTC par 13115 (W.D. Wis. 1976), 208
DWS Investments, Inc., In re, 121 B.R. 845, 850 (Bankr.C.D.Cal.1990), **13**
East Boston Sav. Bank v. Ogan, 701 N.E.2d 331 (Mass. 1998), **290**
Eastman Kodak Co. v. Image Technical Services, Inc.:Edna Financial Services, 504 U.S. 451, 464, 112 S. Ct. 2072, 2080 (1992, **829**
Ltd. v. Feigelham, 15 D.LR. 4th 161, 178 (1985), **148**
Environmental Aspecs, Inc., 235 B.R. 378, 386 (E.D.N.C. 1999), **636**
Erie Railroad Co. v. Tompkins, 304 U.S. 64 (1938), **225**
Estate of Alfaro, In re, 703 N.E.2d 620 (Ill. App. Ct. 1998), **515**
Estate of Ambrosia Lopes, 78 TCM 46 (1999), **818**
Estate of Betty Pace Miller 76 T.C.M. 892 (1998), **207**
Estate of Bonner v. United States 84 F.3d 196, 198, 96-2 USTC Par. 61,237 (5th Cir. 1996), **819**
Estate of Brunetti v. Commissioner, T.C. Memo 1988-517, **207**
Estate of Cartwright v. Commissioner 99-2 USTC Par. 60,346 (9th Cir. 1999), 811
Estate of Clayton v. Commissioner, 976 F.2d 1486, 1489, 92-2 USTC Par 60,121 (5th Cir. 1992), 595, **675**
Estate of Coleman, In re, 738 So.2d 773 (Miss. Ct. App. 1999), **791**
Estate of Davenport v. Commissioner, 99-2 USTC Par. 60,348 (10th Cir. 1999), **813**
Estate of Evelyn M. McMorris, 77 TCM 1553 (1999), **505**
Estate of Ferber, 77 Cal.Rptr. 774 (Cal. Ct. App. 1998), **651**
Estate of Fine v. Commissioner, 90 T.C. 1068 (1998), aff'd 885 F.2d 879 (11th Cir. 1989), **207**

Estate of Frank A. Branson v. Commissioner 113 T.C. No. 2 (1999), **816**
Estate of German v Commissioner, 85-1 USTC Par. 13,610 9 (Cl. Ct. 1985), **677**
Estate of Gibbs v. United States 98-2 USTC Par 60,333 (3d Cir. 1998), **307**
Estate of Gilbert v. The Society of New York Hospital, In re, 585 So.2d 970 (1991), **760**
Estate of Greenwald, 584 N.W.2d 294 (Iowa 1998), **509**
Estate of Grimm, In re, 705 N.E.2d 483 (Ind. Ct. App. 1999), **589**
Estate of Hagmann v. Commissioner, 60 T.C. 465,469 (1973), aff'd 492 F.2d 796 (5th Cir. 1974), **506**
Estate of Hennessy v. United States 98-1 USTC Par 60,298 (S.D. Ind 1997), **756**
Estate of Hume, In re, 984 S.W.2d 602 (Tenn. 1999), **585**
Estate of James G.Frazier 77 TCM 2197 (1999), **756**
Estate of Kleinman, In re, 970 P.2d 1286 (Utah 1998), **651**
Estate of Kuralt, In re, 981 P.2d 771 (Mont. 1999), **786**
Estate of Leon Israel, Jr. v. Commissioner, 98-2 USTC Par 50,830 (D.C. Cir 1998), **203**
Estate of Lewis, TCM 1995-168, 599, **678**
Estate of Lewis S. Thompson III, 76 TCM 426 (1998), **118, 123**
Estate of Lindsay, In re, 957 P.2d 818 (Wash. Ct. App. 1998), **111**
Estate of Line, In re, 701 N.E.2d 1028 (Ohio Ct. App. 1997), **513**
Estate of Lint, In re, 957 P.2d 755 (Wash. 1998), **114**
Estate of Louise M. Horstmeier 77 TCM 1940 (1999), **595, 675**
Estate of Lum, In re, 699 N.E.2d 1049 (Ill. App. Ct. 1998), **509**
Estate of Magnin v. Commissioner, 99-2 USTC Par 60,347 (9th Cir. 1999), **812**
Estate of Mapes v. Commissioner, 99 T.C. 511 (1992), **207**
Estate of Marguerite S. Milliken, T.C. Memo 1998-456, **308**
Estate of Mellinger v. Commissioner, 112 T.C. 26, 33 (1999), **432, 819**
Estate of Mildrexter, In re, 971 P.2d 758 (Kan. Ct. App. 1999) **588**
Estate of Mowdy, In re, 973 P.2d 345 (Okla. Ct. App. 1998), **732**
Estate of Mueller v. Commissioner, 153 F.3d 302 (6th Cir. 1998), **817**
Estate of Mumby, In re 982 P.2d 1219 (Wash. Ct. App. 1999), **790**
Estate of Nagel, In re, 580 N.W.2d 810 (Iowa 1998), **109**
Estate of Newhouse v. Commissioner, 94 T.C. 193, 217 (1990), **208**
Estate of Paxton v. Commissioner 86 T.C. 785, 818 (1986), **597, 676**
Estate of Peppler, In re, 971 P.2d 694 (Colo Ct. App. 1998), **652**
Estate of Reap v. Malloy, 727 A.2d 326 (D.C. 1999), **729**
Estate of Richard R. Simplot v. Commissioner, 112 T.C. No 13 (1999), **504**
Estate of Rider, In re, 711 A.2d 1018 (Pa. Super. Ct. 1998), **113**
Estate of Ross, In re, 969 S.W.2d 398

(Tenn. Ct. App. 1998), **109**
Estate of Smith, In re, 698 N.E.2d 455 (Ohio Ct. App. 1997), **512**
Estate of Smith, In re, 722 S.2d 606 (Miss. 1998), **648**
Estate of Smith v. Commisioner 108 T.C. 412,419 (1997), **506**
Estate of Starkey v. United States 99-1 USTC Par 60,341 (S.D. Ind 1999), **673**
Estate of Starkey v. United States 99-1 USTC Par 60,341 (S.D. Ind 1999), **593, 673**
Estate of Straube v. Barber, 990 S.W.2d 40 (Mo. Ct. App. 1999), **791**
Estate of Theodore Chamberlain T.C. Memo 1999-97, **755**
Estate of Vitt v. United States, 706 F.2d 871 (8th Cir. 1983), **817**
Estate of Wilson 410 N.E. 2d 23, 27 (Ill. 1980), **596, 676**
Estate of Wyinegar, 711 A.2d 492 (Pa. Super. Ct. 1998), **112**
Estate of Zimmerman, In re, 579 N.W.2d 591 (N.D. 1998), **114**
Excel Stores, Inc., In re, 341 F.2d. 961, 963-964 (2nd Cir. 1965), **636**
Farmers and Mechanics Bank v. Krupa, 727 A.2d 252 (Conn.App. 1998), **659**
Farmers State Bank of Mentone, Inc. v. U.S., I.R.S., 22 F.Supp.2d 892 (N.D. 1996), **409**
FDIC v. Napert-Boyer Partnership, 671 A.2d 1303 (Conn App. 1996), **11**
FDIC v. Wood, 758 F.2d 156 (6th Cir. 1985), **229**
Federal Deposit Ins. Corp. v. Davis, 167 F.3d 1199 (8th Cir. 1999), **565**
Federal Deposit Insurance Corporation v. Noel, 177 F.3d 911 (10th Cir., 1999), **804**
Ferguson v. F.D.I.C., 164 F.3d 894 (5th Cir. 1999), **575**
Fields v. Fields, 499 S.E.2d 826 (Va. 1998), **730**
First Capital Corp. v. Country Fruit, Inc., 19 F.Supp.2d 397 (E.D.Pa. 1998), **291**
First Security Bank of Missoula v. Ranch Recovery Liability Company, 976 P.2d 956 (Sup.Ct. Mt. 1999), **744**
First State Bank—Keene v. Metroplex Petroleum Inc., 155 F.3d 732 (5th Cir. 1998), **500**
Fitzgerald v. First Nat. Bank of Boston, 703 N.E.2d 1192 (Mass.App.Ct. 1999), **417**
Fleet Factors Corp. v. Bandolene Indus. Corp., 525, 658 N.E.2d 202, 206, 86 N.Y.2d 519 (1995), **638**
Fleet Nat. Bank v. Burke, 727 A.2d 823 (Conn.Super. 1998), **664**
Ford Motor Credit Co. v. Alachua Trading Co., Inc., 531 So.2d 982 (Fla.Ct.App. 1988), **280**
Ford Motor Credit Co. v. Ellison, 974 S.W.2d 464 (Ark. 1998), **281**
Ford Motor Credit Co. v. Reynolds & Reynolds Co. (In re JKJ Chevrolet, Inc.), 26 F.3d at 484 (footnotes and citations omitted), **58**
Fowler v. First Fed. Savs. & Loan Assoc., 643 So.2d 30 (Fla. Dist. Ct. App. 1994), review denied, 658 So.2d 990 (Fla. 1995), **12**
Fraser Employees Federal Credit Union v. Labbe, 708 A.2d 1027

(Sup.Jud.Ct.Me. 1998), **90**
FSB v. Gallup, 719 A.2d 923 (Conn.App. 1998), **286**
Ganus v. Jopes, 470 So.2d 237 (La. Ct. App. 1985), **10**
Garcia v. Canan, 851 F. Supp. 327 (N.D. Ill. 1994), **12**
Garrett v. Coast & Southern Federal Savings & Loan Association, 511 P.2d 1197 (Cal. 1973), **11**
Gentner and Co., Inc. v. Wells Fargo Bank, 90 Cal.Rptr.2d 904 (Cal. Ct. of Appl, 2nd Dist., Div. 4, 1999), **810**
Gibson's Discount Pharmacy of Bristol, Tennessee, Inc., In re, 15 UCC Rep. Serv. 233 (E.D. Tenn. 1974), **634**
Golber v. BayBank Valley Trust Co., 704 N.E.2d 1191 (Mass.App.Ct. 1999), **493**
Gordon v. Hansen, 168 F.3d 1109 (8th Cir. 1999), **740**
Gordon Finance Co. v. Chambliss, 236 So.2d 533 (La. Ct. App.), cert. denied, 239 So.2d 364 (La. 1970), **10**
Gradow v. United States, 897 F.2d 516 (Fed. Cir. 1988), **812**
Grain Traders, Inc. v. Citibank, N.A., 160 F.3d 97 (2nd Cir. 1998), **488**
Greene v. United States, 79 F.3d 1348, 1356 (2d Cir. 1996), **503**
Grovier v. North Sound Bank, 957 P.2d 811 (Ct.Appls.Wa. Div. 2, 1998), **94**
Grupo Mexicano de Desarrollo, S.A. v. Alliance Bond Fund, Inc., 1999 U.S. LEXIS 4189 (June 17, 1999), **551**
Guardian Life Ins. Co. of America v. Weisman, 30 F.Supp.2d 729 (D.N.J. 1998), **578**
Guffey v. Creutzinger, 984 S.W.2d 219 (Tenn.App. 1998), **496**
Hartford Underwriters Ins. Co. v. Magna Bank, N.A. (In re Hen House Interstate, Inc.), 1998 WL 416872 (8th Cir. July 27, 1998), **55, 58**
Hartmann v. United States 99-2 USTC Par. 60,349 (C.D. Ill. 1999), **814**
Hayes v. First National Bank, 507 S.W.2d 701, 703 (Ark. 1974), **12**
Heilig Trust and Benef. v. First Interstate, 969 P.2d 1082 (Wash.App. Div. 2 1998), **411**
Hen House Interstate, Inc., In re, 1998 WL 416872 (8th Cir. July 27, 1998), 55, 58, **60**
Henry Lee Co. v. Tolz, 157 F.3d 1290 (11th Cir. 1998), **410**
Hewlett-Packard Company v. Commissioner, 67 T.C. 736, 748 (1977) (acq. in result), **602**
Hickox v. Wilson, 496 S.E.2d 711 (Ga. 1998), **734**
Hodges v. Genzone, 724 So.2d 521 (Ala. Ct. App. 1998), **584**
Holliday Mart, Inc., In re, 9 B.R. 99 (Bankr. D. Hawaii 1981), **11**
Hollstrom, 133 B.R. at 539-40, **13**
Hope v. Performance Automotive, Inc., 1998 Ala. Lexis 66 (1998), **80**
Hudspeth v. ICS, 985 S.W.2d 477 (Tex.App.—San Antonio 1998), **655**
Hunter, In re, 229 B.R. 851, 860 (Bkrtcy. M.D. Fla.1999), **776**
Independent Bankers Ass'n v. Farm Credit Admin., 164 F.3d 661 (D.C. Cir. 1999), **575**
Industrial Com'n of North Dakota v. Wolf, 568 N.W.2d 590 (N.D.App.

1999), **495**
Ingram v. Hocking Valley Bank, 708 N.E.2d 232 (Ct.Appls. Ohio, 4th Dist., 1998), **745**
Integon Life Insur Corp. v. Browning, 989 F.2d 1143 (11th Cir. 1993), **826**
Internal Revenue Serv. v. Boatmen's First Nat'l Bank, 5 F.3d at 1159, **58**
Ithaca Trust Co. v. United Sates, 279 U.S. 151 (1929), **505**
Ivy v. Mason, 30 F.Supp.2d 1273 (D.Idaho 1998), **577**
Jackson v. United States 376 U.S. 503, 507-11, 64-1 USTC Par 12,221 (1964), **595, 675**
Jewett v. Commissioner, 455 U.S. 305 (1982), **126**
Jimerson v. Republic Land & Inv. Co., 506 S.E.2d 920 (Ga. Ct. App. 1998, **733**
JKJ Chevrolet, Inc., In re, 26 F.3d at 484 (footnotes and citations omitted), **58**
Johnson v. Revenue Management Corp., 169 F.3d 1057 (7th Cir. 1999), **480**
Jorgensen v. State Nat. Bank & Trust Co., 583 N.W.2d 331 (Neb. 1998), **199**
J.R. Simplot, Inc. v. Knight, 988 P.2d 955 (Sup.Ct., En Banc 1999), **801**
J.R. Simplot, Inc. v. Knight, 973 P.2d 472 (Wash.App. Div. 3 1998), **660**
Kalian, In re, 178 B.R. at 316-17, 13
Kawaauhan v. Geiger, 523 U.S. 57, 118 S. Ct. 974, 977, 118 L. Ed. 2d 90, 93 (1998), **775**
Kessler v. National Enterprises, Inc., 165 F.3d 596 (8th Cir. 1999), **570**
Kinard v. Kinard, 99-2 USTC Par. 60,350 (D.S.C. 1999), **815**
Kinkle v. Kinkle, 699 N.E.2d 41 (Ohio 1998), **183**
Kirkeby v. Covenant House, 970 P.2d 241 (Or. Ct. App. 1998), **590**
Kissell v. First Federal Savings Bank, 709 N.E.2d 343 (Ct.Appls. Ind., 1999), **796**
Kittyhawk Television Corp., In re, 516 F.2d 24, 28 (6th Cir. 1975), **636**
Kors, Inc., In re, 819 F.2d 19, 22-23 (2d Cir. 1987), **636**
Krabbenhoft v. Commissioner, 939 F.2d 529, 91-2 USTC 60,080 (8th Cir. 1991), **502**
Kunian v. Develop. Corp., 334 A.2d 427 (Conn. 1973), **279**
Lackey v. Central Bank of the South, 710 So.2d 419 (Sup.Ct.Al. 1998), **91**
Lamb v. NationsBank, N.A., 507 S.E.2d 457 (Ga. 1998), **731**
Lamothe v. Equifax Credit Information Services, Inc., 718 So.2d 326 (Dist.Ct. of Appl of Fla., Fourth D., 1998), **183**
LaRocca, In re, 192 A.2d 409, 412 (Pa. 1963), **755**
Landry v. Countrywide Home Loans, Inc., 731 So.2d 137 (Dist.Ct.App., First Dist. 1999), **738**
Langley v. FDIC, 484 U.S. 86, 91-92 (1987), **231**
Lawyers Surety Corporation v. Riverbend Bank, N.A., 966 S.W.2d 182 (Ct.Appls.Tx., Fort Worth 1998), **102**
Lawyers Title Insurance v. United American Bank, 21 F.Supp.2d 785 (W.D.Tenn, 1998), **302**

Leckie Smokeless Coal Co., In re, 99 F3d 573, 583 (4th Cir. 1996), **815**
Lee v. Bankers Trust Co., 166 F.3d 540 (2nd Cir. 1999), 403, **569**
Legare v. Legare, 490 S.E.2d 369 (Ga. 1997), **587**
Liberty Warehouse, In re, 220 B.R. 546, 552, **13**
Limor Diamonds, Inc. v. D'Oro By Christopher Michael, Inc., **720**
Lindberg v. United States 99-1 USTC Par 60,334 (10th Cir. 1999), 429, **431**
Lodging Associates, Inc. v. First National Bank of Chicago, 999 F.Supp 1443 (D.Kansas 1998), **106**
Louise B. Barnes 76 TCM 881 (1998), **208**
Lowenstein v. Barnett Bank of So. Fla., 720 So.2d 596 (Fla.App. 3 Dist. 1998), **189**
Lundquist v. United States, 99-1 USTC Par 60,336 (N.D. N.Y. 1999), **502**
Mac v. Bank of America, et al., 90 Cal.Rptr.2d 476 (Ct.Appl., First Dist., Div. 3, Cal. 1999), **800**
Marchant v. Cook, 967 P.2d 551 (Wyo. 1998), **650**
Marriott Intern., Inc. v. deCelle, 722 So.2d 760 (Ala. 1998), **414**
Mareva Compania Navier, SA v. International Bulk Carriers, SA 1 ALL E.R. 213 (1980), **147**
Matter of Estate of Frietze, 966 P.2d 183 (N.M. Ct. App. 1998), **588**
Matter of Estate of Massey, In re, 721 A.2d 1033 (N.J. Super. Ct. 1998), **510**
Matter of Estate of Unke, 583 N.W.2d 145 (S.D. 1998), **511**
Matter of Lubins, 673 N.Y.S.2d 204 (N.Y. App. Div. 1998), **585**
Matter of Torricini, 671 N.Y.S.2d 115 (N.Y. App. Div. 1998), **511**
Matter of Udell, In re, 18 F.3d 403 (7th Cir. 1994), **615**
Mattvidi Associates Limited Partnership v. Nationsbank, 639 A.2d 228 (Md. Ct. Spec. App.), cert. denied, 647 A.2d 1216 (Md. 1994), **12**
McGee v. Vermont Federal Bank, FSB, 726 A.2d 42 (Vt. 1999), **663**
McGuire v. Shubert, 722 A.2d 1087 (Pa.Super. 1998), **490**
McIntyre v. Harris, et al., 709 N.E.2d 982 (App.Ct. Ill., 3rd Dist. 1999), **751**
Melson, In re, 711 A.2d 783 (Del. 1998), **112**
Meng. V. Maywood Proviso State Bank, 702 N.E.2d 258 (Ill.App. 1 Dist. 1998), **415**
Mercado v. Trujillo, 980 P.2d 824 (Wyo. 1999), **786**
Me. Fam. Fed. Credit v. Sun Life Assur., 727 A.2d 335 (Me. 1999), **657**
Mercantile Group (Europe) A.G. v. Aiyela, 3 W.L.R. 1116 (1993), 1 ALL A.R. 110 (1994), **146**
Merill v. Fahs, 324 U.S. 308, 311 (1945), **813**
Metlife Capital Financial Corporation v. Washington Avenue Associates, L.P., 713 A.2d 527 (N.J. Super. App. Div. 1998); cert. granted, 719 A.2d 1-25 (N.J. 1998)), **4**
Milham v. Key Bank National Association, 141 F.3d 420 (2nd Cir.

1998), **101**
Miller v. Sulmeyer, 263 F.2d 513, 515 (9th Cir. 1959) cert. denied 80 S.Ct. 55 (1959), **636**
Mines Tire Co., Inc., In re, 194 B.R. 23 (Bankr. W.D.N.Y. 1996), **637**
Miscione v. Barton Development Company, et al, 52 Cal. App. 4th 1320, 61 Cal. Rptr. 2d 280 (1997), **164**
M.N.R. v. Huron Steel Fabricators, Ltd., 41 D.L.R. 3d 407 (1973), **147**
Mode, In re, 231 B.R. 295, 297 (Bkrtcy. E.D. Ark. 1999), **776**
Monahan & Company Ltd., In re, 29 B.R. 579 (Bankr. D. Mass. 1983), **720**
Mooney v. Orr & Dorfman, 1 W.W.R. 517 (1995), **148**
Moore v. Lomas Mortgage USA, 796 F. Supp. 300 (N.D. Ill. 1992), **9**
Motorcity of Jacksonville, Ltd. v. Southeast Bank, N.A., 83 F.3d 1317, 1327-34 (11th Cir. 1996)(en banc), (Motorcity I), **244**
Motorcity of Jacksonville, Ltd. v. Southeast Bank, N.A., 120 F.3d 1140, 1143 (11th Cir. 1997) (Motorcity II), **245**
Mulligan v. Choice Mortgage Corp., Civ. No. 96-596-B, 1998 WL 544431 (D.N.H., Aug. 11, 1998), **47**
Mundaca Inv. Corp. v. Febba, 727 A.2d 990 (N.H. 1999), **662**
Murphy v. FDIC, 61 F.3d 34, 40 (D.C. 1995), **240**
Mycro-Tek, Inc, In re, 13 191 B.R. 188, 28 UCC Rep. 2d 1008 (Bankr. Kan. 1996), **29**
National Westminster Bank, PLC, v. United States of America, U.S. Court of Federal Claims, 99-2 USTC 50, 654, **519**
Neal v. United States, 99-1 U.S.T.C. Par 60,343 (3d Cir. 1999), **754**
New Jersey Title Ins. Co. v. Caputo, 723 A.2d 994 (N.J.Super. A.D. 1999), **492**
New Life Builders, Inc., In re, 241 B.R. 507 (W.D.N.Y. 1999), **803**
Noonan, In re, 17 B.R. 793 (Bankr. S.D.N.Y. 1982), **608**
Norton v. Hinson, 989 S.W.2d 535 (Ark. 1999), **788**
Norwich Pharmacal Co. v. Customs & Excise Comrs., 3 W.L.R. 164 (H.L. 1973), 2 ALL E.R. 943 (H.L. 1973), **146**
O'Brien v. Federal Trust Bank, F.S.B., 727 So.2d 296 (Fla.App. 5 Dist. 1999), **581**
Ohio v. Kovacs, 105 S. Ct. at 707, **614**
Old Colony Trust Co. v. Commissioner, 301 U.S. 379, 37-2 USTC Par 9301 (1937), **593, 672**
Old Colony Trust Co. v. United States, 438 F.2d 684, 71-1 USTC Par. Par 12, 734 (1st Cir. 1971), **201**
O'Melveny & Myers v. FDIC, 512 U.S. 79, 85 (1994), **238**
Option One Mortgage Corp. v. Wall, 977 P.2d 408 (Ct.Appls. Or. 1999), **743**
Otwell v. First National Bank of Gainesville, 491 S.E.2d 785 (Ga. 1997), **649**
Outwin v. Commissioner, 76 T.C. 153

(1981)(acq.), **597, 677**
Parker v. United States 110 F.3d 678 (9th Cir. 1997), **817**
Parsons Steel, Inc. v. First Alabama Bank, 679 F.2d 242 (11th Cir. 1982), **830**
Patel v. Khan, 970 P.2d 836 (Wyo. 1998), **497**
Patterson v. United States, 99-1 USTC Par. 60,342 (8th Cir. 1999), **594, 674**
Peled v. Meridian, 710 A.2d 620 (Superior Ct. Pa. 1998), **104**
Pennsylvania Bank & Trust Co. v. United States, 597 F.2d 382, 384 75-1 USTC Par 13,299, (3d Cir. 1979), **430**
Perez v. Citicorp Mortg., Inc., 703 N.E.2d 518 (Ill.App. 1 Dist. 1998), **421**
Perma Life Mufflers, Inc. v. International Parts Corp., 392 U.S. 134, 138, 142, 88 S.Ct. 1981 (1968), overruled in part on other grounds by Copperweld Corp. v. Independence Tube Corp., 467 U.S. 752, 104 S.Ct. 2731 (1984), **831**
Peter Marino, Ltd. v. Bank of New York, 250 A.D.2d 485, 672 N.Y.S.2d 865, **808**
Peterson v. Wells Fargo Bank, 556 F. Supp. 1100, 1107 (N.D. Cal. 1981), **831**
Pope v. First of America, N.A. 699 N.E.2d 178 (Ill.App. 3 Dist. 1998), **190**
Portnoy, In re, 201 B.R. 685 (Bkrtcy. S.D. N.Y. 1996), **776**
Prestige Limited Partnership—Concord, In re, 164 F.3d 1214 (9th Cir. 1999), **573**
Procter & Gamble Company v. Bankers Trust Company, 925 F.Supp. 1270 (S.D. Ohio, May 9, 1996), **834**
Prokopov v. Commissioner, 98-2 USTC Par 60,329 (2d Cir. 1998), **201**
Propstra v. United States, 680 F.2d 1248, 1252 (9th Cir. 1982), **433**
Racso Diagnostic, Inc. v. Community Bank of Homestead, 735 So.2d 519 (Dist. Ct. Appl., Fla., Third Dist., 1999), **802**
Reed v. Lincoln, 731 So.2d 104 (Dist.Ct.Appl., Fifth Dist. 1999), **737**
Rene v. Citibank, N.A., 32 F.Supp. 539 (E.D.N.Y. 1999), **574**
Republic Nat. Bank of Miami v. United States, 506 U.S. 80, 113 S.Ct. 554, 559, 121 L.Ed.2d 474 (1992), **145**
Resolution Trust Corp. v. First American Bank, 155 F.3d 1126 (9th Cir. 1998), **294**
Response of Carolina, Inc. v. Leasco Response, Inc.,537 F.2d 1307, 1328 (5th Cir. 1976), **832**
Riggs v. Del Drago 317 U.S. 95 (1942), **599, 677**
Rinehart v. Bank One, Columbus, N.A., 709 N.E.2d 559 (Ct.Appls. Ohio, 10th Dist., Franklin Cnty, 1998), **797**
Rogers v. Pleasant, 729 So.2d 192 (Miss. 1998), **735**
Roman Cleanser Co., 43 B.R. 940, 39 UCC Rep. 1770 (Bankr. E.D. Mich. 1984) aff'd 802 F.2d 207, 2 UCC Rep. 2d 269 (6th Cir. 1986), **27**

Route One West Windsor Limited Partnership, In re, 225 B.R. 76 (Bankr. D. N.J. 1998), **12**
Rowe v. Rowe, 720 A.2d 1225 (Md. Ct. Spec. App. 1998), **514**
Rowley v. Lake Area Nat. Bank, 976 S.W.2d 715 (Houston [1st Dist.] 1998), **297**
Ruskin v. Griffiths, 269 F2d at 827, 832, (2d. Cir. 1959), **19**
Salant Corp, In re, 176 B.R. 131 (S.D.N.Y. 1994), **632**
Sanders v. Pierce, 979 S.W.2d 457 (Ky. Ct. App. 1998), **584**
Sanderson v. First Nat. Bank of Commerce, 723 So.2d 1036 (La.App. 4 Cir. 1998), **413**
Scarborough, In re, 171 F.3d 638, 643 (8th Cir. 1999), **776**
Schmitz v. Aegis Mortgage Corporation, Civ. No. 97-2142, slip op. (D.Minn., Aug. 3, 1998), **46**
Schusterman v. United States 63 F.3d 989,990 (10th Cir. 1995), **502**
Seventeen So. Garment Co. Inc., In re, 145 B.R. 511, 515 (E.D.N.C. 1992), **636**
Shaw v. Shaw, 989 S.W.2d 919 (Ark. 1999), **788**
Shiflett, In re, 490 S.E.2d 902 (W. Va. 1997), **649**
Simpson v. United States 99-2 USTC Par 60-351 (8th Cir. 1999), **816**
SKW Real Estate Ltd. Partnership v. Gold, 702 N.E.2d 1178 (Mass. 1998), **416**
Skyler Ridge, In re, 80 B.R. 500, 511 (Bankr. C.D. Cal.1987), **13**
Skyline Intern. Development v. Citibank, 706 N.E.2d 942 (Ill.App. 1 Dist. 1998), **665**
Smiley v. Citibank, 116 S. Ct. 1730 (1996), **8**
Smith, In re, 968 P.2d 904 (Wash.App. Div. 3 1998), **422**
SMS Financial, Ltd. Liability v. ABCO Homes, Inc., 167 F.3d 235 (5th Cir. 1999), **568**
Southern Pacific Transp. Co. v. Voluntary Purchasing Groups Inc., 227 B.R. 788 (E.D. Tex. 1998), **633**
Southeast Banking Corp., In re, 710 N.E.2d 1083, 93 N.Y.2d 178, 688 N.Y.S.2d 484 (Ct.Appls. 1999), **794**
Southeast Banking Corp., In re, 156 F.3d 1114, 1125 (11th Circ. 1998), **795**
Southeast Enterprises, Inc. v. Byrd, 720 S.2d 873 (Ala. 1988), **296**
Spiro State Bank v. First Poteau Corp., 976 P.2d 1042 (S.Ct. Ok. 1999), **742**
Srader v. Verant, 964 P.2d 82 (N.M. 1998), **194**
State Street Bank & Trust Co. v. Signature Fin. Group, Inc., 149 F.3d 1368 (Fed. Cir. 1998), cert. denied_U.S._67 U.S.L.W. 3436 (1999), **166**
State Street Bank & Trust Co. v. Signature Fin. Group, Inc., 927 F. Supp. 502, 515 (D.Mass. 1996), rev'd, 149 F.3d 1368 (Fed. Cir. 1998), cert. denied_U.S._67 U.S.L.W. 3436 (1999), **167**
Stegemeier v. Magness, 728 A.2d 557 (Del. 1999), **729**
Stelluti, In re, 94 F.3d 84 (2nd Cir. 1996), **777**

Stevens v. Casdorph, 508 S.E.2d 610 (W. Va. 1998), **787**
Stevenson v. Severs 98-2 USTC par 60,331 (D.C. Cir. 1998), **202**
Stevenson V. Severes 98-2 USTC Par, 60,331 9D.C. Cir. 1998), **117**
Stitch-Tec Co., Inc. v. Royal Banks of Mo., 707 N.E.2d 271 (Ill.App. 5 Dist. 1999), **668**
Stoller v. Commissioner, 93-1 USTC Par 50,349 (D.C. Cir. 1993), **203**
Stroup v. Leipard, 981 S.W.2d 600 (Mo. Ct. App. 1998), **646**
Succession of Gray, In re, 736 So.2d 902 (La. Ct. App. 1999), **789**
Succession of McClinton, In re, 736 So.2d 906 (La. Ct. App. 1999), 789
Summers v. Summers, 699 N.E.2d 958 (Ohio App. Ct. 1997), **514**
Swerdloff v. Miami Nat'l Bank, 584 F. 2d 54 (5th Cir. 1978), **830**
Taylor, In re, 92 B.R. 302 (Bankr. D.N.J.), affirmed, 103 B.R. 511 (D.N.J.), affirmed, 913 F.2d 102 (3rd Cr. 1990), **611**
Taylor v. Department of Air Force, 18 F.Supp. 1184 (D.C.Col. 1998), 191
Taylor v. Flagstar Bank, FSB, No. 98-A-50-N, 1998 WL 420679 (M.D. Ala. July 21, 1998), **44**
Terry Ltd. Partnership, In re, 27 F.3d at 244., 27 F.3d at 244, **13**
Textron Financial Corporation v. Firstar Bank Wisconsin, 579 N.W.2d 48 (Ct.Appls.Wi. 1998), **98**
Thrift Funds of Baton Rouge v. Jones, 274 So.2d 150 (La.), cert. denied, 414 U.S. 820 (1973), **10**
Thriftway Auto Supply, Inc., In re, 159 B.R. 948, 953 (W.D. Ok. 1993) aff'd 39 F.3d 1193 (10th Cir. 1994), **636**
Tic-X-Press, Inc. v. Omni Promotions Co., 35 815 F.2d 1407 (11th Cir. 1987), **830**
Tidmore Oil v. BP Oil Co./Gulf Products Div., 47 932 F.2d 1384, 1388 (11th Cir.), cert. denied, 112 S.Ct. 339 (1991), **831**
TMG Life Ins. Co. v. Ashner et al, 892 P.2d 1145 (Kan. Ct. App. 1995), **12**
TMMB Funding Corp. v. Associated Food Stores, 136 A.D.2d 540, 542-543, 523 N.Y.S.2d 161 (1988), **636**
Town of Freeport v. Ring, 727 A.2d 901 (Me. 1999), **670**
TR-3 Industries, 41 B.R. 128, 39 UCC Rep. 279 (Bankr. C.D. Cal 1984), **27**
Travelers Ins. Co. v. Corporex Properties, Inc., 798 F. Supp. 423 (E.D. Ky. 1992), **12**
Triffin v. First Union Bank, N.A., 724 A.2d 872 (N.J.Super.A.D. 1999), **484**
Trust v. FirstBank of Lakewood, N.A., 989 P.2d 203 (Col. Ct.Appls, Div. II, 1999), **806**
UMLIC-Nine Corporation v. Lipan Springs Dev. Corp., 168 F.3d 1173 (10th Cir. 1999), **739**
United Companies Lending Corp. v. Sargeant, 20 F.Supp.2d 192 (D.Mass. 1998), **192**
United States v. American Bar Endowment, 477 U.S. 105 (1986), **753**
United States v. Argent Corp., 21 E.R.C. (D.N.M. 1984), **160**
United States v. Carlton, 512 U.S. 26, 30 (1994), **755**

United States v. Dalm, 494 U.S. 596, 611 n.8 (1990), **817**
United States v. Dalm 494 U.S. at 608, **817**
United States v. Ely, et al., 142 F.3d 1113 (9th Cir. 1998), **100**
United States v. Monsanto Co., 858 F.2d 160 (4th Cir. 1988), cert. denied, 109 S. Ct. 3156 (1989), **160**
United States v. Texas, 507 U.S. 529, 534 (1993), **237**
U.S. v. Begin, 160 F.3d 1319 (11th Cir. 1998), **491**
U.S. v. Brekke, 152 F.3d 1042 (8th Cir. 1998), **299**
U.S. v. Ponec, 163 F.3d 486 (8th Cir. 1998), **572**
United States Trust Co v. IRS 803 F.2d 1363,1366, 86-2 USTC Par 9777 (5th Cir. 1986), **592, 672**
Unsecured Creditors Committee v. Leavitt Structural Tubing Co., 55 B.R. 710 (N.D. Ill. 1985) aff'd 796 F.2d 477 (7th Cir. 1986), **632**
Van Buren v. Commissioner, 89 T.C. 1101, 1109 (1987), **592, 672**
Vanice v. Oehm, 582 N.W.2d 615 (Neb. 1998), **198**
Varney v. Gibson, 505 S.E.2d 636 (W. Va. 1998), **733**
Vest Associates, In re, 217 B.R. 696, 701 (Bankr. S.D.N.Y. 1998), **21**
Visual Industries, Inc., In re, 57 F.3d at 325, **62**
Webster Bank v. Flanagan, 725 A.2d 975 (Conn.App. 1999), **669**
Wells v. Bank of New York Company, Inc., 695 N.Y.S.2d 570 (Sup.Ct., N.Y. Cnty, 1999), **807**
Western Pacific Airlines Inc., In re, 219 B.R. 575 (D. Colo. 1998), **633**
Wetherill v. Bank IV Kansas, N.A., 145 F.3d 1187 (10th Cir. 1998), **115**
Wheeler v. United States, 116 F.3d 749 (5th Cir. 1997), **812**
Wilkes v. United States 99-1 USTC 60,337 (M.D. Fla. 1999), **503**
Williams v. Norwest Fin. Alabama, Inc., 723 So.2d 97 (Ala.Civ.App. 1998), **426**
Williams v. Williams, 496 S.E.2d 23 (S.C. Ct. App. 1998), **731**
Wright Ins. Agency, Inc. v. Scott, 371 So.2d 1207 (La. Ct. App. 1979), **10**
Young v. FDIC, 103 F.3d 1180 (4th Cir. 1997), **245**
Zabel (Estate of Palmer) v. United States 98-2 USTC Par 60, 328 D. Neb. 1998, **120**
Z Ltd. v. A-Z and AA-LL, 1 Q.B. 558, 573 (1982), **147**

1999 TABLE OF AUTHORS AND ARTICLES
VOLUME 116

[Boldface references are to pages in the Banking Law Journal]

A

Austin, Douglas V. & Steven A. Bires, Recent Dissenters' Appraisals Performed by the OCC: Some Progress Over Past Appraisal But Some Improvements Are Still Needed, **30**; Austin, Dr. Douglas V. & Dr. Donald Hakala, Recent Federal Reserve Formation and Acquisition Denials: What Causes the Fed to Disallow Formations and Holding Company Acquisitions in Today's Expanding Competitive Banking Market? **261**

Avery, Wesley H., Recent Court Decisions Broaden the Standing of Official Committees to Appeal Orders of the Bankruptcy Court, **631**; Secured Creditors Should Monitor Name Changes by Their Account Debtors, **635**; Involuntary Bankruptcy Petitions: The Ultimate Debt Collection Device? **683**

B

Bachman, Brenda A., Marvin E. Jacob & Sondra M. Roberto, Warding Off the Millennium Bug: A Survey of 1998's Y2K Solutions, **130**

Bernstein, Leonard A., Regulation of Mortgage Banking: A Pennsylvania Paradigm, **150**

Bires, Steven A. & Douglas V. Austin, Recent Dissenters' Appraisals Performed by the OCC: Some Progress Over Past Appraisal But Some Improvements Are Still Needed, **30**

Byrne, Timothy J., Esq. & Robert M. Jaworski, Esq., Tough Policies On New York Mortgage Lenders Take Shape, **624**

C

Cagan, Scott L., Resolving the Conflict Under the Bank Holding Company Act: "Force" and "Coercion" Lend No Support to the Statute, **823**

Chaitman, Helen Davis & Alex Schmidt, Supreme Court Chills Prejudgment Remedies, **551**

Chaney, Barbara A. & Robert L. Peace,

Tax Treaties vs. The Internal Revenue Code: A Relevant Conflict for U.S. Branches of Foreign Banks, **519**

Cowell, Eugene F., III & Walter McNeil, Are Virtual Banks Just Around the Corner? **67**

Cunningham, Thomas J., The Amended Perishable Agricultural Commodities Act: Further Concealment of a Lien Already Nearly Invisible, **253**

D

Dunne, Gerald T., Home Equity Loans: Balloon Mortgage Encore? **3**; Employment: A New Bank Expansion Test, **129**; The Euro, **213**; Leave Well Enough Alone, **311**; Supervisory Reform's Omitted Anniversary, **435**; ATM Charges—Time for Restraint, 517; Euphoria of Repealing the "Glass-Steagall Wall"? **603**; Bye, Bye Blue Sky, **681**; Perfecting Security Interests: E Pluribus Unum, **763**; Lombardi Remembered, **763**

F

Frazer, Douglas H., A Collateral Matter: The Priority Battle Between the Tax Authorities and Deposit Account Financing Lenders, **358**

Freund, William C. & Clive Weil, A New Approach to Banking the Unbanked, **271**

G

Greenberger, James H., Bumps on the Road to Zion: Pitfalls in the Transition Rules to Revised Article 9, **765**

H

Hakala, Dr. Donald & Dr. Douglas V.Austin, Recent Federal Reserve Formation and Acquisition Denials: What Causes the Fed to Disallow Formations and Holding Company Acquisitions in Today's Expanding Competitive Banking Market? **261**

Horn, Charles M. & Brian W. Smith, et al., Financial Modernization in the New Millennium: Implementation of the Gramm-Leach-Bliley Act, **689**

J

Jacob, Marvin E., Brenda A. Bachman, and Sondra M. Roberto, Warding Off the Millennium Bug: A Survey of 1998's Y2K Solutions, **130**; Jacob, Marvin E. & Jacqueline B. Stuart, The Search for Balance in Bankruptcy: Congress Debates Bankruptcy As Consumer Bankruptcies Rise, **369**

Jaworski, Robert M., Esq., Lenders' Class Certification: Victory Train Momentarily Delayed, **44**; Jaworski, Robert M., Esq. & Timothy J. Byrne, Esq., Tough Policies On New York Mortgage Lenders Take Shape, **624**; Jaworski, Esq., Robert M., Title V of

Gramm-Leach: One Small Step for Consumers, One Giant Leap for Financial Institutions, **770**

Johnson, Christian A., An Apologia for the Use of Over-the-Counter Derivatives, **833**

K

Kiefer, Kimberly B. & Brian W. Smith and Developments in Electronic Authentication: The Evolving Role of the Certification Authority, **341**

Kent, Michael B. , Jr., The Court Giveth and Congress Taketh Away: Statutory Preemption and the Federal Common Law D'Oench Doctrine, **214**

L

Lee, Paul L., Bankers' Right of Set-Off: Russian Lessons, **437**

Lybecker, Martin E., New Bank Securities, Mutual Fund, and Common Trust Fund Provisions of the Gramm-Leach-Bliley Act, **711**

M

McNeil, Walter & Eugene F. Cowell III, Are Virtual Banks Just Around the Corner? **67**

Mullin, T.J., The View from the Cheap Seats, **463**

N

Nation, George A. III, Commercial Loans Payable on Demand: Poor Note Drafting Continues to Cause problems for Lenders, **313**

O

Ominsky, Harris, & Stuart D. Poppel, Loans: Late Charges Challenged, **4**

P

Pannabecker, James H., The Homeowners Protection Act, **529**

Peace, Robert L. & Barbara A. Chaney, Tax Treaties vs. The Internal Revenue Code: A Relevant Conflict for U.S. Branches of Foreign Banks, **519**

Poppel, Stuart D., & Harris Ominsky, Loans: Late Charges Challenged, **4**

R

Ray, Russ, Hedging Against Consumer Default: The New Bankruptcy Futures Contract, **382**

Rein, Eric S., International Fraud: Freeze, Seize, Retrieve, 144; Rein, Eric S., Bankruptcy is Not a Haven to Elude Judgment Creditors After Willfully Transferring Assets, **775**

Riecke, Charles S., Postpetitition Lenders: Is Your Collateral at Risk? **53**

Rinkerman, Gary J. & Kenneth J. Sheehan, Patent Protections for Investment and Financial Service Configurations, **166**

Roberto, Sondra M., Marvin E. Jacob & Brenda A. Bachman, Warding Off the Millennium Bug: A Survey of 1998's Y2K Solutions, **130**

S

Schmidt, Alex & Helen Davis Chaitman, Supreme Court Chills Prejudgment Remedies, **551**

Sheehan, Kenneth J. & Gary J. Rinkerman, Patent Protections for Investment and Financial Service Configurations, **166**

Shur, Paul H. Esq., New Article 9: A Commercial Lawyer's synopsis, **843**

Smith, Brian W. & Kimberly B. Kiefer, Recent Developments in Electronic Authentication: The Evolving Role of the Certification Authority, **341**; Smith, Brian W. & Charles M. Horn, et al., Financial Modernization in the New Millennium: Implementation of the Gramm-Leach-Bliley Act, **689**

Stuart, Jacqueline B. & Marvin E. Jacob, The Search for Balance in Bankruptcy: Congress Debates Bankruptcy As Consumer Bankruptcies Rise, **369**

Szonert-Binienda, Maria, Esq., Passporting Financial Services Throughout the European Union, **456**

W

Wald, Stuart J., Bankruptcy And Personal Services Contracts: What Works And What Doesn't, And Why, **605**

Weil, Clive & William C. Freund, A New Approach to Banking the Unbanked, **271**

Z

Zerunyan, Frank Vram, Is Your Client's Collateral or Secured Transaction Excluded by Article 9 of the Uniform Commercial Code? 25; Commonly Negotiated Commercial Lease Provisions, **158**

A

A Collateral Matter: The Priority Battle Between the Tax Authorities and Deposit Account Financing Lenders, Douglas H. Frazer, **358**

An Apologia for the Use of Over-the-Counter Derivatives, Christian A. Johnson, **833**

A New Approach to Banking the Unbanked, William C. Freund and Clive Weil, **271**

Are Virtual Banks Just Around the Corner? Walter McNeil and Eugene F. Cowell III, **67**

ATM Charges—Time for Restraint, Gerald T. Dunne, **517**

B

Bankers' Right of Set-Off: Russian Lessons, Paul L. Lee, **437**

Bankruptcy and Personal Services Contracts: What Works And What Doesn't, And Why, Stuart J. Wald, **605**

Bankruptcy Is Not a Haven to Elude Judgment Creditors After Willfully Transferring Assets, Eric S. Rein, **775**

Bumps on the Road to Zion: Pitfalls in the Transition Rules to Revised Article 9, James H. Greenberger, **765**

Bye, Bye Blue Sky, Gerald T. Dunne, **681**

C

Commercial Loans Payable on Demand: Poor Note Drafting Continues to Cause problems for Lenders, George A. Nation III, **313**

Commonly Negotiated Commercial Lease Provisions, Frank V. Zerunyan, **158**

E

Employment: A New Bank Expansion Test, Gerald T. Dunne, **129**

Euphoria of Repealing the "Glass-Steagall Wall"?, Gerald T. Dunne, **603**

F

Financial Modernization in the New Millennium: Implementation of the Gramm-Leach-Bliley Act, Charles M. Horn, Brian W. Smith, et al., **689**

H

Hedging Against Consumer Default: The New Bankruptcy Futures Contract, Russ Ray, **382**

Home Equity Loans: Balloon Mortgage Encore? Gerald T. Dunne, **3**

I

International Fraud: Freeze, Seize, Retrieve, Eric S. Rein, **144**
Involuntary Bankruptcy Petitions: The Ultimate Debt Collection Device? Wesley H. Avery, **683**

Is Your Client's Collateral or Secured Transaction Excluded by Article 9 of the Uniform Commercial Code? Frank Vram Zerunyan, **25**

L

Leave Well Enough Alone, Gerald T. Dunne, **311**

Lenders' Class Certification: Victory Train Momentarily Delayed, Robert M. Jaworski, Esq., **44**

Loans: Late Charges Challenged, Harris Ominsky and Sturart D. Poppel, **4**

Lombardi Remembered, Gerald T. Dunne, **821**

N

New Article 9: A Commercial Lawyer's Synopsis, Paul H. Shur, Esq., **843**

New Bank Securities, Mutual Fund, and Common Trust Fund Provisions of the Gramm-Leach-Bliley Act, Martin E. Lybecker, Esq., **711**

P

Passporting Financial Services Throughout the European Union, Maria Szonert-Binienda, Esq., **456**

Patent Protections for Investment and Financial Service Configurations, Gary J. Rinkerman and Kenneth J. Sheehan, **166**

Perfecting Security Interests: E Pluribus Unum, Gerald T. Dunne, **763**

Postpetitition Lenders: Is Your Collateral at Risk?, Charles S. Riecke, **53**

R

Recent Dissenters' Appraisals Performed by the OCC: Some Progress Over Past Appraisal But Some Improvements Are Still Needed, Steven A. Bires and Douglas V. Austin, **30**

Recent Court Decisions Broaden the Standing of Official Committees to Appeal Orders of the Bankruptcy Court, Wesley H. Avery, **631**

Recent Developments in Electronic Authentication: The Evolving Role of the Certification Authority, Brian W. Smith and Kimberly B. Kiefer, **341**

Recent Federal Reserve Formation and Acquisition Denials: What Causes the Fed to Disallow Formations and

Holding Company Acquisitions in Today's Expanding Competitive Banking Market? Dr. Donald Hakala and Dr. Douglas V.Austin, **261**

Regulation of Mortgage Banking: A Pennsylvania Paradigm, Leonard A. Bernstein, **150**

Resolving the Conflict Under the Bank Holding Company Act: "Force" and "Coercion" Lend No Support to the Statute, Scott L. Cagan, **823**

S

Secured Creditors Should Monitor Name Changes by Their Account Debtors, Wesley H. Avery, **635**

Supervisory Reform's Omitted Anniversary, Gerald T. Dunne, **435**

Supreme Court Chills Prejudgment Remedies, Helen Davis Chaitman and Alex Schmidt, **551**

T

Tax Treaties vs. The Internal Revenue Code: A Relevant Conflict for U.S. Branches of Foreign Banks, Robert L. Peace and Barbara A. Chaney, **519**

The Amended Perishable Agricultural Commodities Act: Further Concealment of a Lien Already Nearly Invisible, Thomas J. Cunningham, **253**

The Court Giveth and Congress Taketh Away: Statutory Preemption and the Federal Common Law D'Oench Doctrine, Michael B. Kent, Jr., **214**
The Euro, Gerald T. Dunne, **213**

The Homeowners Protection Act, James H. Pannabecker, **529**

The Search for Balance in Bankruptcy: Congress Debates Bankruptcy As Consumer Bankruptcies Rise, Marvin E. Jacob and Jacqueline B. Stuart, **369**
The View from the Cheap Seats, T.J. Mullin, **463**

Title V of Gramm-Leach: One Small Step for Consumers, One Giant Leap for Financial Institutions, Robert M. Jaworski, Esq., **770**

Tough Policies On New York Mortgage Lenders Take Shape, Robert M. Jaworski, Esq. And Timothy J. Byrne, Esq., **624**

W

Warding Off the Millennium Bug: A Survey of 1998's Y2K Solutions, Marvin E. Jacob, Brenda A. Bachman, and Sondra M. Roberto, **130**